

1 A bill to be entitled
2 An act relating to ad valorem taxation;
3 amending s. 196.011, F.S.; delaying the year of
4 implementation of provisions which require
5 that, in connection with renewal of specified
6 exemptions, the applicant's and applicant's
7 spouse's social security numbers are required;
8 creating s. 193.016, F.S.; providing for the
9 assessment of tangible personal property after
10 adjustments by the value adjustment board;
11 amending s. 194.013, F.S.; deleting provision
12 for refund; providing an effective date.

13
14 Be It Enacted by the Legislature of the State of Florida:

15
16 Section 1. Subsection (11) of section 196.011, Florida
17 Statutes, is amended to read:

18 196.011 Annual application required for exemption.--

19 (11) For exemptions enumerated in paragraph (1)(b),
20 granted for the 2001 ~~2000~~ tax year and thereafter, social
21 security numbers of the applicant and the applicant's spouse,
22 if any, are required and must be submitted to the department.
23 Applications filed pursuant to subsection (5) or subsection
24 (6) may be required to include social security numbers of the
25 applicant and the applicant's spouse, if any, and shall
26 include such information if filed for the 2001 ~~2000~~ tax year
27 or thereafter. For counties where the annual application
28 requirement has been waived, property appraisers may require
29 refiling of an application to obtain such information.

30 Section 2. Section 193.016, Florida Statutes, is
31 created to read:

1 193.016 Property appraiser's assessment; effect of
2 determinations by value adjustment board.--If the property
3 appraiser's assessment of the same items of tangible personal
4 property in the previous year was adjusted by the value
5 adjustment board and the decision of the board to reduce the
6 assessment was not successfully appealed by the property
7 appraiser, the property appraiser shall consider the reduced
8 values determined by the value adjustment board in assessing
9 those items of tangible personal property. If the property
10 appraiser adjusts upward the reduced values previously
11 determined by the value adjustment board, the property
12 appraiser shall assert additional basic and underlying facts
13 not properly considered by the value adjustment board as the
14 basis for the increased valuation notwithstanding the prior
15 adjustment by the board.

16 Section 3. Subsections (4) and (5) of s. 194.013,
17 Florida Statutes, are amended to read:

18 194.013 Filing fees for petitions; disposition;
19 waiver.--

20 ~~(4) Should the petitioner prevail at the value~~
21 ~~adjustment board hearing or in a conference with the property~~
22 ~~appraiser, resulting in a reduced assessment or increased~~
23 ~~exemption, the filing fee shall be refunded to the taxpayer no~~
24 ~~later than 45 days after certification of the tax roll under~~
25 ~~s. 193.122(1). The refund shall be made by the clerk of the~~
26 ~~value adjustment board without any further authority from the~~
27 ~~Department of Revenue under s. 197.182.~~

28 (4)(5) All filing fees collected by the clerk shall be
29 allocated and utilized to defray, to the extent possible, the
30 costs incurred in connection with the administration and
31 operation of the value adjustment board.

1
2
3
4
5
6
7
8
9
10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31

Section 4. This act shall take effect January 1, 2001.